

**United States Bankruptcy Court
Northern District of Texas, Amarillo Division**

IN RE:Case No. 10-20166-rlj11**Wheeler Hospitality, Inc.**Chapter 11

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
Auer Corporation P.O. Box 117 Dobbin, TX 77333			Contingent Unliquidated Disputed Subject to Setoff	183,308.00
Jubilee Construction 950 Kendalia Ave. San Antonio, TX 78221			Contingent Disputed	29,000.00
McKinney Lumber Company 3502 State Highway 121 Melissa, TX 75454		Materials	Contingent Disputed	27,078.61
Associated Supply Company, Inc. C/O Timberlake, Weaver & Sharp, PC 108-A Buddy Holly Ave. Lubbock, TX 79401		Materials	Contingent	19,660.04
Procast Marble 2950 W. 500 S., Suite 15 Salt Lake City, UT 84104		Materials	Contingent Disputed	14,054.12
City Of Wheeler Wheeler, TX				12,877.10
HD Supply P.O. Box 509058 San Diego, CA 92150-9058		Materials	Contingent Disputed	4,036.52
Texas Comptroller Of Accounts P.O. Box 13528, Capitol Station Austin, TX 78711-3528				3,308.71

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: April 2, 2010Signature: /s/ Harish PatelHarish Patel, President

(Print Name and Title)